

**For Immediate Release**  
**May 30, 2008****Contact: NR 34-08-G**  
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**916-327-8988****BOE Updates State's Top 250 List of Sales and Use Tax Debtors**  
*Public Disclosure Aimed at Reducing Tax Gap*

The California State Board of Equalization (BOE) today updated its online list of top sales tax debtors at [www.boe.ca.gov](http://www.boe.ca.gov). The BOE replaced 21 names on its list of debtors. Those added to the list have delinquencies totaling \$19.13 million in sales tax owed.

Since January 1, 2007, the BOE is mandated by state law to post a list of the largest 250 tax delinquencies of more than \$100,000 in tax after notifying the debtors that their tax liabilities will be disclosed to the public. The taxpayers to be listed are notified 30 days before their information is posted.

Since the inception of this program, ten taxpayers, whose account balances represent a total of \$5.76 million in sales and use tax, have come forward to take care of their debts: six through payment agreements and four by making payments in full. The list, updated quarterly, currently includes debtors with \$298.25 million in tax liabilities. Tax liabilities under appeal, litigation, or bankruptcy proceedings are not included. Below is a list of the 21 newly added businesses with the largest sales and use tax delinquencies.

<u>Registered Business Name</u>	<u>Doing Business As (DBA)</u>	<u>City/State</u>	<u>Amount Due</u>
U.S. CAR NATION	U.S. CAR NATION	SANTA ANA, CA	\$4,829,585.90
FLAMINGO MOTORS INC		SAN DIEGO, CA	\$1,958,502.87
MARK J. MOSCROP		LA QUINTA, CA	\$1,753,957.58
ASAD RAZZAQ		MIRA LOMA, CA	\$898,981.78
MAXIMILIANO A ZAMORA	MAX ENTERPRISES	SILAM SPRINGS, AR	\$896,730.41
TAYLOR RASHELL JORDAN	LORY TRUCKING & MATERIALS	CAYUCOS, CA	\$894,782.90
RAFAEL FIGUEREDO	RAFES AUTO SALES	PACOIMA, CA	\$644,594.11
MICHAEL BRIAN MC CULLOUGH	MICHAEL BRIAN INTERIOR DESIGN	NEWPORT BEACH, CA	\$615,095.97
TAMARA L LIPPERT		OCEANSIDE, CA	\$603,738.64
LAWRENCE DREW LIPPERT		OCEANSIDE, CA	\$603,738.64
NATIONAL IMAGING COMPANY INC.	RESEDA MOBIL	RESEDA, CA	\$597,084.04
CANYON MOTORS, LTD.		CULVER CITY, CA	\$562,744.41
SPIKE'S RESTAURANTS, INC.		COVINA, CA	\$527,858.35
WILLIAM STERKEL	CALIFORNIA TRUCK STOP	LANCASTER, CA	\$512,625.98
ANDREW LEE UERLING		MURRIETA, CA	\$508,884.13
MARK JOSEPH CHELINI		TEMECULA, CA	\$508,884.13
BRUCE S. COE		LOUISVILLE, KY	\$502,645.38
THE ALAMO ENTERPRISES INC.	THE ALAMO RESTAURANT	CAMARILLO, CA	\$486,728.12
NEO INNOVATIVE TECHNOLOGIES INC		BURBANK, CA	\$423,144.78
RICHARD ALLEN DIMAGGIO	BIG O TIRES	BAKERSFIELD, CA	\$406,108.36
SCOTT ANDREW MORTENSEN	FAT CAT SALES	DISCOVERY BAY, CA	\$399,153.33
<b>TOTAL</b>			<b>\$19,135,569.81</b>

For a complete list of the top 250 sales tax debtors, visit: <http://www.boe.ca.gov/cgi-bin/deliq.cgi>

The five-member California State Board of Equalization is a publicly elected tax board. The BOE collects more than \$53 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes.

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